

17-19-1. County auditor's powers and duties.

(1) Each person seeking payment from a county on any bill, account, or charge of any nature, incurred by or on behalf of the county by any of the county officers or contracted for by the county executive, shall present the claim to the county auditor.

(2) The county auditor shall:

(a) before the claim is paid:

(i) investigate, examine, and inspect each claim; and

(ii) recommend approval or disapproval of each claim and endorse the recommendation upon the claim;

(b) report the claims and his recommendation to the county executive after the investigation is completed; and

(c) keep, in a book kept for that purpose, a complete record of all claims, his recommendation on the claims, the reasons for the recommendation, and the action of the county legislative body on the claims.

(3) (a) At least annually, the county auditor shall examine the books and accounts of the county executive, county attorney, district attorney, county treasurer, county clerk, county recorder, county sheriff, and county surveyor.

(b) At least quarterly, the county auditor shall examine and reconcile the books and accounts of the county assessor.

(c) At least annually, the county auditor shall examine the books and accounts of the justice court judges.

(d) The county auditor may examine the books and accounts of all other county offices or administrative units of the county.

(e) In a multicounty prosecution district, the county auditor specified in the interlocal agreement creating the prosecution district may examine the books and accounts of the district attorney.

(4) (a) To fulfill the requirements of this section, each county officer, office, or administrative unit shall give the county auditor complete and free access to all books, records, and papers.

(b) (i) If the county auditor finds that the books and accounts of any county officer, office, or administrative unit are not kept according to law or that incorrect or improper reports have been made by those officers, offices, or administrative units, he shall report his findings to the county executive at their next regular meeting.

(ii) If the county auditor finds that the records of a justice court judge are not kept according to law or that incorrect or improper reports have been made by the justice court judge, the county auditor shall provide a copy of his report to the state court administrator, in addition to reporting his findings to the county executive and county legislative body.

Amended by Chapter 212, 1996 General Session

17-19-3. Payments -- Notification.

(1) (a) Subject to Subsection (1)(b), each claim incurred by the county and legally examined and allowed and ordered paid by the county executive shall, if approved by the county auditor as to the availability of funds as provided in Section 17-19-1, be paid by:

(i) a warrant drawn by the auditor on the county treasurer in favor of the person entitled to payment; or

(ii) a county check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) No claim may be paid until:

(i) the auditor:

(A) receives from the county executive the certified list mentioned in Subsection 17-20-1.7(4); and

(B) makes a recommendation regarding payment as provided in Section 17-50-401 or Section 17-50-401.1, as applicable; and

(ii) the county executive approves payment of the claim in accordance with the standards and procedures of Section 17-50-401 or Section 17-50-401.1, as applicable.

(2) Each debt and demand against the county, when the amount is fixed by law and not directed to be audited by some other person or tribunal, shall be paid by either:

(a) a warrant drawn by the auditor on the county treasurer; or

(b) a check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties.

(3) (a) The auditor shall distinctly specify on each warrant the liability for which it is made and when the liability accrued. The auditor shall also notify the treasurer of the date, amount, and payee of and number assigned to each warrant issued and the aggregate amount of all contemporaneous payments by warrant.

(b) The auditor shall notify the treasurer and the county executive of the amount and payee of all payments to be made by check or other payment mechanism and, if the auditor issues the check or other payment mechanism, the date of and number assigned to each check or other payment mechanism and the aggregate amount of all such contemporaneous payments.

Amended by Chapter 17, 2012 General Session

17-19-5. Numbering of payments -- Payments not presented for collection.

(1) Each warrant, check, or other payment mechanism issued during each year, commencing with the 1st day of January, shall be numbered consecutively, and the number, date, and the amount of each, the name of the person to whom payable, and the purpose for which drawn shall be stated thereon. The auditor shall register all payments when they are made.

(2) Any payment not presented for collection shall be disposed of pursuant to Title 67, Chapter 4a, Unclaimed Property Act.

Amended by Chapter 212, 1996 General Session

17-19-6. Books to show receipts and disbursements.

The auditor shall keep the books of the county in such a manner as will show the amount of receipts from and disbursements of each department.

No Change Since 1953

17-19-7. Current accounts with treasurer.

The auditor shall keep accounts current with the treasurer.

Amended by Chapter 297, 2011 General Session

17-19-8. Administration of oaths -- Subpoena power.

The auditor is authorized to administer any oath or affirmation necessary to the performance of the duties of his office, and shall have power to subpoena witnesses before him and to examine into any matter that he may deem necessary.

No Change Since 1953

17-19-9. Books open to inspection.

The auditor shall keep and carefully preserve all documents, books, records and papers required to be kept in his office, and the same shall be open to public inspection during office hours.

No Change Since 1953

17-19-12. Joint statement with treasurer.

The auditor and the treasurer of each county shall, at such times as the county legislative body may require, make a joint statement to the county executive and the county legislative body, showing the financial condition of the county.

Amended by Chapter 212, 1996 General Session

17-19-13. Seal.

The county auditor shall have a seal, to be furnished by the county legislative body, the impression of which shall contain the following words: "State of Utah, County Auditor," together with the name of the county in which the same is to be used.

Amended by Chapter 227, 1993 General Session

17-19-14. Duties -- Omnibus provision.

The auditor shall perform such other duties as may be required by law.

Amended by Chapter 297, 2011 General Session

17-19-19. Budget officer -- Departmental revenue and expenditure reports.

(1) (a) Subject to Subsection (1)(b), the budget officer of a county is:

(i) except as provided in Subsection (1)(a)(ii), the county auditor; or

(ii) in a county in which the functions of clerk and auditor are combined, the county clerk.

(b) Notwithstanding Subsection (1)(a), if a county has adopted an optional plan, as defined in Section 17-52-101, that provides for the county executive to be the county budget officer, the county budget officer is the county executive.

(2) Each department for which county funds are appropriated shall file with the county budget officer not less than three months before the commencement of each fiscal year on forms furnished by the county budget officer a detailed estimate and statement of the revenue and necessary expenditures of the department for the next budget year. The estimate and statement shall set forth the number of persons to be regularly employed; the kinds of service to be performed, the salaries and wages to be paid, the kind of work to be performed and the improvements to be made together with the estimated cost of the service, work and improvements. The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the county budget officer to prepare and process the county budget.

(3) In the preparation of the budget, the county budget officer and all other county officers are subject to Sections 17-36-1 to 17-36-44 and to the uniform system of budgeting, accounting, and reporting established pursuant thereto.

Amended by Chapter 241, 2001 General Session

17-19-28. Destruction of fee statements, warrants and claims filed for 10 years.

The county auditor of each county may remove from his files and destroy or otherwise dispose of all fee statements of county officers, all county warrants, and all claims against the county which have been on file in his office 10 years or more.

No Change Since 1953

17-19-29. Monthly report to state treasurer.

By the last day of each month, the county auditor shall submit a report to the state treasurer regarding the collection, care, and disbursement of any state money during the preceding month.

Enacted by Chapter 212, 1996 General Session

17-19-30. Scope.

The provisions of this chapter do not apply to a county of the first class.

Enacted by Chapter 17, 2012 General Session